



Departmental Quarterly Performance Report

AUDIT AND MANAGEMENT SERVICES

**FY 2003
Quarter 2**

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Department Name: AUDIT AND MANAGEMENT SERVICES
Reporting Period: FY 2003 – Quarter 2

MAJOR PERFORMANCE INITIATIVES

Describe Key Initiatives and Status

Check all that apply

County Mgr. Priority (Circle One): *People* *Service* *Technology* **Fiscal Responsibility**

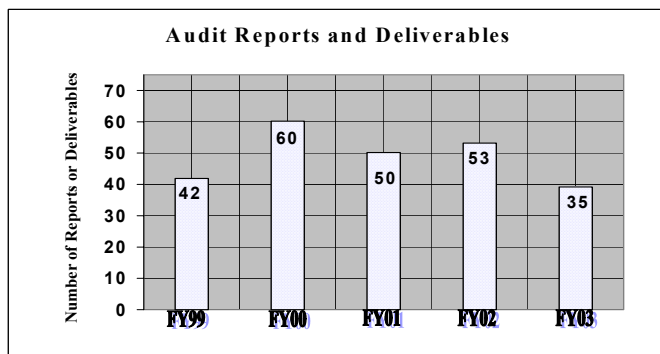
Describe initiative and provide status update

Providing Efficient and Effective Government

- Use computerized audit technology to conduct high-impact, revenue-driven audits.
- Complete 75% of planned audits or issue no less than 50 audit reports.

Performance Indicators/Status:

- Through March 31st, issued 35 audit reports, including 16 this quarter, as depicted below with comparable historical data. These audits include:
 - Rental car company audit reports, which identified \$1.315 million in uncollected percentage fees owed the Seaport, of which \$26,000 has been collected to date.
 - Thirteen revenue audits conducted to assess propriety of telecommunications and tourist development taxes remitted to the County. No significant unreported revenues were detected.
 - Assessed an Aviation Department tenant \$333,000 of which \$30,500 has been collected to date.
- Assisted in the selection of a consultant to conduct a performance audit of the Greater Miami Convention and Visitors Bureau.
- Assisting Park and Recreation Department in resolving disputes with a management company operator.



 Strategic Plan
X *Business Plan*
 Budgeted Priorities
 Customer Service
 ECC Project
 Workforce Dev.
 Audit Response
 Other _____
 (Describe)

County Mgr. Priority (Circle One): *People* **Service** *Technology* *Fiscal Responsibility*

Focusing on Customer Service

- Conduct follow-up audits within 18 months of final report issuance.
- Complete audit requests within 180 days of receipt, giving priority to those initiated by the County's legislative and executive bodies.
- Communicate audit findings within 90 days of fieldwork completion.
- Hold exit conferences with auditees prior to official release of reports that contain significant findings; solicit feedback to enhance value of audit services.
- Conduct Countywide seminar on grants management and contract monitoring.

Status:

- Progressing towards achieving 90-day turnaround on audit reports. Exit conferences being held prior to release of audits.

 Strategic Plan
X *Business Plan*
 Budgeted Priorities
X *Customer Service*
 ECC Project
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 (Describe)

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<p>County Mgr. Priority (Circle One): <i>People</i> <i>Service</i> <u>Technology</u> <i>Fiscal Responsibility</i></p> <p>Budget Enhancements and Service Improvements</p> <ul style="list-style-type: none"> The information technology audit group continues to establish infrastructure facilitating access to data from various County computer systems to support audit testing, analysis and performance measurement activities. 	<p><input type="checkbox"/> <i>Strategic Plan</i></p> <p><input type="checkbox"/> <i>Business Plan</i></p> <p><input type="checkbox"/> <i>Budgeted Priorities</i></p> <p><input type="checkbox"/> <i>Customer Service</i></p> <p><input type="checkbox"/> <i>Workforce Dev.</i></p> <p><input type="checkbox"/> <i>ECC Project</i></p> <p><input type="checkbox"/> <i>Audit Response</i></p> <p><input checked="" type="checkbox"/> <u><i>Other Service</i></u></p> <p><u><i>Improvements</i></u></p> <p><i>(Describe)</i></p>
<p>County Mgr. Priority (Circle One): <i>People</i> <i>Service</i> <i>Technology</i> <u>Fiscal Responsibility</u></p> <p>Efficiency Projects</p> <ul style="list-style-type: none"> Continue identifying areas for improvement in County departments audited. Initiated an audit between the Public Health Trust and University of Miami to assess propriety of payments and make constructive recommendations to improve the contracting process. 	<p><input type="checkbox"/> <i>Strategic Plan</i></p> <p><input type="checkbox"/> <i>Business Plan</i></p> <p><input type="checkbox"/> <i>Budgeted Priorities</i></p> <p><input checked="" type="checkbox"/> <i>Customer Service</i></p> <p><input type="checkbox"/> <i>Workforce Dev.</i></p> <p><input type="checkbox"/> <i>ECC Project</i></p> <p><input type="checkbox"/> <i>Audit Response</i></p> <p><input type="checkbox"/> <i>Other</i></p> <p><i>(Describe)</i></p>
<p>County Mgr. Priority (Circle One): <i>People</i> <i>Service</i> <i>Technology</i> <u>Fiscal Responsibility</u></p> <p>Department Initiatives</p> <ul style="list-style-type: none"> Automated software package (ACL) continues to be utilized to support audits. Additional training on use of ACL will commence in April. Continue staff evaluation of two software applications to expedite audit workpaper preparation. Efforts are progressing toward developing a department web site on Metronet in coordination with Communications Department. Develop Department Policies and Procedures Manual. 	<p><input type="checkbox"/> <i>Strategic Plan</i></p> <p><input checked="" type="checkbox"/> <i>Business Plan</i></p> <p><input type="checkbox"/> <i>Budgeted Priorities</i></p> <p><input type="checkbox"/> <i>Customer Service</i></p> <p><input type="checkbox"/> <i>Workforce Dev.</i></p> <p><input type="checkbox"/> <i>ECC Project</i></p> <p><input type="checkbox"/> <i>Audit Response</i></p> <p><input checked="" type="checkbox"/> <u><i>Other Fiscal</i></u></p> <p><u><i>Responsibility</i></u></p> <p><i>(Describe)</i></p>

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PERSONNEL SUMMARY

A. Filled/Vacancy Report

NUMBER OF FULL-TIME POSITIONS*	Filled as of September 30 of Prior Year	Current Year Budget	Number of Filled and Vacant positions at the end of 2nd quarter							
			Quarter 1		Quarter 2		Quarter 3		Quarter 4	
			Filled	Vacant	Filled	Vacant	Filled	Vacant	Filled	Vacant
	54	59	53	6	52	7				

Notes:

B. Key Vacancies

- This quarter-end, 52 of 59 budgeted positions are filled. Recruitment is underway to fill the remaining 7 vacancies.

C. Turnover Issues

D. Skill/Hiring Issues

- Because of the Residency Ordinance, the Department has been negatively impacted in hiring audit staff at the upper-management level.

E. Part-time, Temporary and Seasonal Personnel
(Including the number of temporaries long-term with the Department)

F. Other Issues

- Concerned about declining General Fund support and the impact on maintaining sufficient staff to address significant Countywide risks.

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FINANCIAL SUMMARY

Operating Revenue and Expenditure Activity								
	Prior Year	FY 2002-03						
	Actual	FY 2002-03 Budget	Quarter 2		Year -to-Date			End of Year Projection
			Budget	Actual	Budget	Actual	Variance %	
Revenues								
General Fund	\$ 2,002,000	\$ 1,839,000	\$ 459,750	\$ -	\$ 1,839,000	\$ -	100%	\$ 1,839,000
Charges for Audit Service	1,000,000	1,100,000	275,000	-	1,100,000	-	100%	1,100,000
Tax Recoveries	-	900,000	225,000	-	900,000	-	100%	900,000
Carryover (1)	846,150	312,000	78,000	-	312,000	-	100%	-
Total	\$ 3,848,150	\$ 4,151,000	\$ 1,037,750	\$ -	\$ 4,151,000	\$ -	100%	\$ 3,839,000
Expenditures								
Salaries And Fringes (2)	\$ 3,659,387	\$ 3,926,400	\$ 981,600	\$ 926,577	\$ 3,926,400	\$ 1,895,002	52%	\$ 4,006,731
Other Operating	142,483	191,400	47,850	46,522	191,400	111,192	42%	190,360
Capital	46,280	33,200	8,300	7,063	33,200	6,902	79%	24,200
Total	\$ 3,848,150	\$ 4,151,000	\$ 1,037,750	\$ 980,162	\$ 4,151,000	\$ 2,013,096	52%	\$ 4,221,291
Notes on Financial and Personnel Information:								
(1) All Carryover funds will be depleted at the end of FY03.								
(2) End of Year Salary and Fringes projection include a 4% COLA that was not budgeted for in the previous year.								

STATEMENT OF PROJECTION AND OUTLOOK

The Department projects to be within authorized budgeted expenditures and projects that available revenues will exceed expenses except as noted below:

Notes and Issues:

The Audit and Management Services Department will require a \$350,000 budget addendum for the current fiscal year for revenues to equal projected expenditures due to decreased General Fund, carryover and charges for audit services revenue.

DEPARTMENT DIRECTOR REVIEW

The Department Director has reviewed this report in its entirety and agrees with all information presented, including the statement of projection and outlook.

Cathy Jackson
Department Director

Date _____